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What is claimed is:

1. A system for creating records identifying items supporting tax determination, comprising:

an input processor for receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

a data processor for automatically,

identifying a type of said service identified in said received information and

allocating a predetermined tax related identification code to said service based on service type and incorporating said allocated code, together with information identifying said service in data representing a record; and

an output processor for processing said data representing said record for output in response to user command.

2. A system according to claim 1, wherein

said data processor automatically identifies said type of said service from different types of services subject to potentially different taxation treatment and provided to said specific entity, said different types of services including at least one of, (a) medical services, (b) dental services, (c) education services and (d) dependent care expenses.

3. A system according to claim 1, wherein

said input processor receives mileage information involved in obtaining said service by said specific entity,

said data processor incorporates said mileage information together with said predetermined tax related identification code and said information identifying said service in said data representing a record.

4. A system according to claim 1, wherein

said input processor receives information identifying a plurality of services provided to a specific entity by multiple different organizations,

said data processor,

identifies said type of said services identified in said received information and

allocates predetermined tax related identification codes to said services based on service type and incorporates said allocated codes, together with said information identifying said services, in data representing said record.

5. A system according to claim 1, wherein

said specific entity comprises a specific person,

said input processor receives information identifying a plurality of services provided to a plurality of people associated with said specific person,

said data processor,

identifies said type of said services provided to said plurality of people identified in said received information and

allocates predetermined tax related identification codes to said services based on service type and incorporates said allocated codes, together with said information identifying said services provided to said plurality of people, in data representing said record.

6. A system according to claim 1, wherein

said plurality of people are related to said specific person and said services provided to said plurality of people potentially affect tax payable by said specific person.

12

7.   A system according to claim 1, wherein

said system is employed in processing expenditure records associated with at least one of, (a) a credit card and (b) a debit card, and

said record for output comprises a statement to said specific entity.

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8.   A system according to claim 1, wherein

said data processor incorporates said allocated code in said data representing said record without manual intervention and said code identifies said service from different types of services subject to potentially different taxation treatment and provided to said specific entity.

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9.   A system according to claim 8, wherein

said different types of services comprise an outpatient service and an inpatient service.

10. A system according to claim 1, wherein

said specific entity comprises at least one of (a) a patient, (b) a healthcare

15   provider organization, (c) an individual person and (d) a group of physicians and wherein

said data processor automatically searches for information identifying other services also provided to said specific entity and incorporates data identifying said other services together with associated allocated tax related identification codes in said

20   record.

11. A system according to claim 10, wherein

said data processor periodically collates data identifying said other services together with associated allocated tax related identification codes in said record and processes said record for output in at least one form selected from (a) electronic form,

25   (b) a printed report form and (c) a file suitable for communication via the internet.

12. A system according to claim1, wherein

said data processor accumulates information identifying payments made by said specific entity and information identifying services associated with said payments.

13. A system for use in processing expenditure records associated with a credit

5   or debit card, comprising:

an input processor for receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

a data processor for automatically,

identifying a type of said service identified in said received

10   information and

allocating a predetermined tax related identification code to said

service based on type and incorporating said allocated code, together with

information identifying said service, in data representing a statement; and

an output processor for processing said data representing said statement for

15   output in response to user command.

14. A system for creating records identifying items supporting tax determination, comprising:

an input processor for receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

20   a data processor for,

identifying a type of service identified in said received information,

determining, based on identified service type, a predetermined tax

related identification code identifying said service from different types of

services subject to potentially different taxation treatment, and

25   allocating said determined tax related identification code to said

service based on service type and incorporating said allocated code,

together with information identifying said service, in data representing a

record; and

14

an output processor for processing said data representing said record for output in response to user command.

15. A system according to claim 14, wherein

said data processor incorporates said allocated code in said data representing said record without manual intervention.

16. A system according to claim 14, wherein

said data processor adds an expenditure value associated with said service to a cumulative total for a plurality of services to provide a new cumulative total, and determines if said new cumulative total exceeds a predetermined threshold.

17. A system according to claim 16, wherein

said data processor includes in said data representing said record information indicating that said new cumulative total exceeds said predetermined threshold.

18. A method for creating records identifying items supporting tax determination, comprising the activities of:

receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

automatically identifying a type of said service identified in said received information;

automatically allocating a predetermined tax related identification code to said service based on service type and incorporating said allocated code, together with information identifying said service, in data representing a record; and

processing said data representing said record for output in response to user command.

19. A method for use in processing expenditure records associated with a credit or debit card, comprising the activities of:

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receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

automatically identifying said type of said service identified in said received information;

5   automatically allocating a predetermined tax related identification code to said service based on type and incorporating said allocated code, together with information identifying said service, in data representing a statement; and

processing said data representing said statement for output in response to user command.

10   20. A method for creating records identifying items supporting tax determination, comprising the activities of:

receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;

identifying a type of said service identified in said received information;

15   determining, based on identified service type, a predetermined tax related identification code identifying said service from different types of services subject to potentially different taxation treatment;

allocating said determined tax related identification code to said service based on service type and incorporating said allocated code, together with information identifying
20   said service, in data representing a record; and

processing said data representing said record for output in response to user command.